UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

UNITED STATES SECURITIES AND EXCHANGE COMMISSION,

DOCUMENT ELECTRONICALLY FILED

Plaintiff,

Civil Action No.: 07 Civ. 6625 (WHP)

-against-

CERTIFICATION OF SERVICE

SHANE SUMAN AND MONIE RAHMAN,

Defendants.

I, GHILLAINE A. REID, hereby certify as follows:

- 1. I am an attorney at law admitted to practice before this Court and a Director at the firm, Gibbons P.C. ("Gibbons"), attorneys for Defendants Shane Suman and Monie Rahman (collectively "Defendants") in the above-captioned matter. On January 10, 2008, I electronically filed the following documents:
 - a. Reply Letter Brief In Response To Plaintiff's Opposition To Gibbons P.C.'s Motion To Withdraw As Defendants' Counsel; and
 - b. Certification of Service.
- 2. Service of these documents was made on this date upon the following parties via electronic mail and overnight mail:

Dean M. Conway	
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Division of Enforcement	
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Shane B. Suman	
Defendant	
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Monie Rahman		
Defendant	endant	
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3. Courtesy copies of the above documents were served via overnight mail to the Honorable William H Pauley, III, District Judge, United States District Court for the Southern District of New York, Daniel Patrick Moynihan United States Courthouse, 500 Pearl Street, New York, New York 10007-1312.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: January 10, 2008 New York, New York

GIBBONS P.C.

s/ Ghillaine A. Reid Ghillaine A. Reid

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Counsel for Defendants Shane Suman and Monie Rahman